

THE ASSAM EXCISE (AMENDMENT) BILL, 2021

A

BILL

further to amend the Assam Excise Act, 2000

Preamble

Where it is expedient to amend the Assam Excise Act, 2000, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam Act
XIV of 2000.

It is hereby enacted in the Seventy-second Year of the Republic of India as follows:-

Short title, extent
and
commencement

1. (1) This Act may be called the Assam Excise (Amendment) Act, 2021.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on the twentieth day of September, 2021.

Amendment of
section 2

2. In the principal Act, in section 2, after clause (y), the following new clause (yy) shall be inserted, namely:-
“(yy) “transit” means to move from a place outside the state to another place outside the state through the state of Assam;”

Amendment of
heading of
Chapter - III

3. In the principal Act, in Chapter-III, for the existing heading, the following shall be substituted, namely: -
“IMPORT, EXPORT, TRANSPORT AND TRANSIT”

Insertion of new
section 13A

4. In the principal Act, after section 13, the following new section 13A shall be inserted, namely: -

“Transit of
intoxicants
through
Assam

- 13A. (1) No intoxicants shall be transited through the state of Assam except with a valid transit pass as may be prescribed subject to fees payable, if any.
- (2) In case the consignor, driver or the transporter, fails to comply with the provision of sub-section (1) above, they shall be liable for penalty and prosecution as per the provisions of the Act.”

Amendment of
section 53

5. In the principal Act, in section 53,
 - (i) in the marginal heading, after the word and punctuation mark “transport,” the word and punctuation mark “transit,” shall be inserted;
 - (ii) in sub-section (1), in clause (a), after the word and punctuation mark “transports,” the word and punctuation mark “transits,” shall be inserted.

Amendment of
section 54

6. In the principal Act, in section 54, in the third line, after the word “transported,” the punctuation mark and word “transited,” shall be inserted.

Amendment of
section 60

7. In the principal Act, in section 60,
 - (i) in the marginal heading, after the word and punctuation mark “transport,” the word and punctuation mark “transit,” shall be inserted;

- (ii) in sub-section (1),
 - (a) in the second and seventh line, after the word and punctuation mark "transported," the word and punctuation mark "transited," shall be inserted;
 - (b) in the fifth line, after the word and punctuation mark "transport," the word and punctuation mark "transit," shall be inserted;
- (iii) In sub-section (2), in the second line, after the word and punctuation mark "transports," the word and punctuation mark "transits," shall be inserted.

Amendment of section 84

8. In the principal Act, in section 84, in clause (d), in the first line, after the word "transport" the punctuation mark and word "transit," shall be inserted.

Repeal and savings

9.

(1)The Assam Excise (Amendment) Ordinance, 2021 is hereby repealed.

(2)Notwithstanding such repeal, any order passed ,notification issued, anything done or any action taken under the Ordinance shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act.

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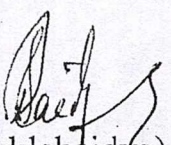
APPROVED BY THE
LEGISLATIVE DEPARTMENT
ON 8/12/2021

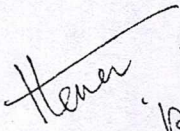
STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend certain provisions of the Assam Excise Act, 2000 for replacing the Assam Excise (Amendment) Ordinance, 2021.

2. The Assam Excise Act, 2000 provides for state's control & regulation on manufacture, export, import, transport, sale and consumption of intoxicating liquors. The Act of 2000 provides for levy and collection of excise duty, fees, fines, etc. In view of long porous borders with neighbouring States, where prevailing Excise Duty structure is comparatively lower, the Excise Department has to constantly struggle to **check** the illegal transportation and smuggling of liquor. To monitor the movement of liquor transiting through Assam, it is essential to introduce a system of transit pass, as has been done by Bihar and some other States. The Assam Excise Act, 2000 is however silent about any provision of the transit pass. In view of the urgency involved, the provision of transit pass was introduced by way of promulgation of an ordinance with the approval of Cabinet. The Assam Excise (Amendment) Bill, 2021 are proposed to be made are explained broadly as follows:

1. Clause 1 provides for the short title, extent and commencement;
 2. Clause 2 proposes to amend section 2 for inserting a new clause (yy) to define the word "transit";
 3. Clause 3 seeks to amend the heading of chapter III to insert the word "transit";
 4. Clause 4 seeks to insert a new section 13 A for regulating the movement/transit of liquor through Assam and introduce a mechanism of issue of transit pass;
 5. Clause 5 seeks to amend section 53 to make consequential change for inserting the word "transit";
 6. Clause 6 seeks to amend section 54 to make consequential change for insertion of the word "transit";
 7. Clause 7 seeks to amend section 60 to make consequential change for inserting the word "transit"; and
 8. Clause 8 seeks to amend section 84 to insert the word "transit" to enable the Government to frame rules for transit of liquor through Assam.
3. The Bill seeks to achieve above objects.


 (Parimal Suklabaidya)
 Minister, Excise


 Principal Secretary,
 Assam Legislative Assembly

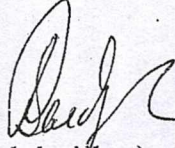
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STATEMENT OF EXPLANATION UNDER RULE 69 OF THE RULES OF
PROCEDURE & CONDUCT OF BUSINESS IN ASSAM LEGISLATIVE ASSEMBLY

In view of long porous borders with neighbouring States, where prevailing excise duty structure is comparatively lower, the Excise Department has to constantly struggle to check the illegal transportation and smuggling of liquor. To monitor the movement of liquor transiting through Assam, it is essential to introduce a system of transit pass.

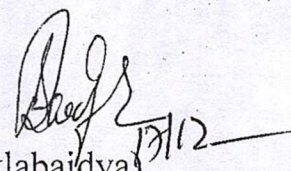
However, since the house was not in session and in view of the urgency involved, the provision of transit pass was introduced by way of promulgation of an ordinance on 15/9/2021 with the approval of Cabinet.

With the winter session of Assembly scheduled on 20/12/2021, the ordinance is required to be replaced by enacting an Act & accordingly a draft bill namely, the Assam Excise (Amendment) Bill, 2021 is to be laid before the floor of the House for replacing the Assam Excise (Amendment) Ordinance, 2021.


(Parimal Suklabaidya) 18/12
Minister, Excise

FINANCIAL MEMORANDUM

The Assam Excise (Amendment) Bill, 2021 proposes to amend the Assam Excise Act, 2000. There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

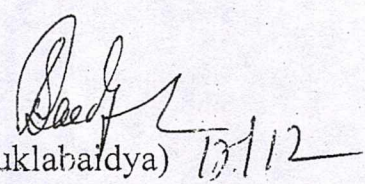


(Parimal Suklabaidya)
Minister, Excise

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves the proposals for delegation of power to the State Government.

2. The proposals for delegation of legislative power are, therefore, of a normal character.



(Parimal Suklabaidya)
Minister, Excise

THE ASSAM EXCISE ACT, 2000

EXISTING PROVISION	PROPOSED AMENDMENT PROVISION
Silent	Insertion of clause 'yy' "TRANSIT" means to move from a place outside the state to another place outside the state through the state of Assam.
Silent	Insertion of new section 13 A as- (1) No intoxicants shall be transited through the state of Assam except with a valid transit pass as may be prescribed subject to fees payable, if any (2) In case of consignor, driver or the transporter, fails to comply with the provision of sub-suction (1) above; they shall be liable for penalty and prosecution as per the provisions of the Act.
Silent	In section 53 In the marginal heading, after the word and punctuation mark 'transport' the word and punctuation mark transit shall be inserted. In sub-section (1) in clause (a) after the word and punctuation mark "transports" the word and punctuation mark "transits", shall be inserted.
Silent	In section 54 In the third line after the word "transported" the punctuation mark and word "transited" shall be inserted.
Silent	In section 60 (1) In the marginal heading after the word and punctuation mark "transport", the word and punctuation mark "transit", shall be inserted. (2) In subsection (1) (a) In the second and seventh line after the word and punctuation mark "transported" the word and punctuation mark "transited" shall be inserted. (b) In the fifth line, after the word and punctuation mark "transport" the word and punctuation mark 'transit' shall be inserted. (3) In sub section (2) , in the second line after the word and punctuation mark "transports" the word and punctuation mark 'transits' shall be inserted.
Silent	In section 84 in clause (d) in the first line after the word "transport" the punctuation mark and word "transit" shall be inserted.